

Estimated Payments for Individuals

You must make Arizona estimated income tax payments during the tax year if:		
Your filing status is:	AND Your Arizona gross income for the immediately preceding year was greater than:	AND Your Arizona gross income for the current year exceeds:
Married Filing Joint	\$150,000	\$150,000
Single	\$75,000	\$75,000
Head of Household	\$75,000	\$75,000
Married Filing Separately	\$75,000	\$75,000

If you meet the income threshold for the prior year, you must make estimated payments during the current year unless you are sure you will not meet the threshold for the current year.

If you have to make estimated payments, your payments, when added to your Arizona withholding, must total either 90% of the tax due for the current year, or 100% of the tax due for immediately preceding year. You can use the tax from your immediately preceding tax year to figure the amount of payments that you must make during the current year only if you were required to file and did file an Arizona income tax return for the immediately preceding year.

The department will charge you a penalty if you fail to make any required payments. The department will charge you a penalty if you make any required payments late.

If you do not have to make Arizona estimated income tax payments, you may still choose to make them.

For more information about individual estimated income tax payments, see the following individual income tax rulings, forms, statutes and rule.

Individual Income Tax Rulings

ITR 02-4 - Amended Return's Effect on the Estimated Tax Payment Underpayment Penalty

ITR 02-3 - Allocating Joint Estimated Payments to Separate Returns

ITR 01-3 - "Arizona Income Tax Liability due on Taxpayer's Return" for Purposes of Estimated Tax Payment Exception

Forms

140ES - Individual Estimated Tax Payment

221 - Underpayment of Estimated Tax by Individuals

Arizona Statutes

A.R.S. § 42-1125 Civil penalties; definition

A.R.S. § 42-1118 Refunds, credits, offsets and abatements

A.R.S. § 43-581 Payment of estimated tax; penalty; forms

Arizona Administrative Code

R15-2C-101 - Payment of Estimated Income Tax by Individuals